

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the six months ended 31st December, 2005

	Attributable to equity holders of parent									
	Share capital HK\$	Share premium HK\$	Capital redemption reserve HK\$	Recognition of equity component of convertible bonds HK\$	Investment revaluation reserve HK\$	Exchange reserve HK\$	Retained profits HK\$	Total HK\$	Minority interests HK\$	Total HK\$
At 30th June, 2004 – as restated for early adoption of HKAS 40 & HK(SIC) – INT 21 (Note 3)	4,306,022,975	10,639,281,855	164,246,000	–	184,348,460	(7,456,447)	14,476,376,002	29,762,818,845	(585,933)	29,762,232,912
Effect of changes in accounting policies (Note 3)	–	–	–	–	–	–	(135,018,300)	(135,018,300)	(94,796,404)	(229,814,704)
At 30th June, 2004 and 1st July, 2004 – as restated	4,306,022,975	10,639,281,855	164,246,000	–	184,348,460	(7,456,447)	14,341,357,702	29,627,800,545	(95,382,337)	29,532,418,208
Surplus on revaluation	–	–	–	–	173,062,703	–	–	173,062,703	–	173,062,703
Exchange differences arising from translation of operations outside Hong Kong	–	–	–	–	–	(5,924,170)	–	(5,924,170)	–	(5,924,170)
Net income (expenses) recognised directly in equity	–	–	–	–	173,062,703	(5,924,170)	–	167,138,533	–	167,138,533
Profit for the period	–	–	–	–	–	–	1,462,289,099	1,462,289,099	177,475,623	1,639,764,722
Total recognised income and expense for the period	–	–	–	–	173,062,703	(5,924,170)	1,462,289,099	1,629,427,632	177,475,623	1,806,903,255
Shares issued in lieu of cash dividend	28,435,469	–	–	–	–	–	–	28,435,469	–	28,435,469
Premium on issue of shares upon scrip dividend	–	182,555,713	–	–	–	–	–	182,555,713	–	182,555,713
Share issue expenses	–	(30,000)	–	–	–	–	–	(30,000)	–	(30,000)
Recognition of equity component of convertible bonds	–	–	–	221,410,687	–	–	–	221,410,687	–	221,410,687
Deferred taxation on equity component of convertible bonds	–	–	–	(38,746,870)	–	–	–	(38,746,870)	–	(38,746,870)
Acquisition of partial interest in a subsidiary	–	–	–	–	–	–	–	–	326,765	326,765
Dividend paid to minority shareholders	–	–	–	–	–	–	–	–	(45,378,323)	(45,378,323)
Final dividend – 2004	–	–	–	–	–	–	(301,421,608)	(301,421,608)	–	(301,421,608)
At 31st December, 2004	4,334,458,444	10,821,807,568	164,246,000	182,663,817	357,411,163	(13,380,617)	15,502,225,193	31,349,431,568	37,041,728	31,386,473,296
At 30th June, 2005 – as adjusted for early adopted of HKAS 40 & HK(SIC) – INT 21	4,348,057,662	11,080,547,676	192,050,000	–	192,369,410	(10,381,959)	18,825,897,063	34,628,539,852	40,657,133	34,669,196,985
Retrospective adjustments of changes in accounting policies (Note 3)	–	–	–	182,663,817	–	–	(184,097,574)	(1,433,757)	(13,421,105)	(14,854,862)
At 30th June, 2005 – as restated	4,348,057,662	11,080,547,676	192,050,000	182,663,817	192,369,410	(10,381,959)	18,641,799,489	34,627,106,095	27,236,028	34,654,342,123
Effect of changes in accounting policies (Note 3)	–	–	–	–	–	–	84,618,548	84,618,548	–	84,618,548
At 1st July, 2005 – as restated	4,348,057,662	11,080,547,676	192,050,000	182,663,817	192,369,410	(10,381,959)	18,726,418,037	34,711,724,643	27,236,028	34,738,960,671
Loss on available-for-sale investments	–	–	–	–	(63,213,343)	–	–	(63,213,343)	–	(63,213,343)
Exchange differences arising from translation of operations outside Hong Kong	–	–	–	–	–	40,484,033	–	40,484,033	–	40,484,033
Net (expense) income recognised directly in equity	–	–	–	–	(63,213,343)	40,484,033	–	(22,729,310)	–	(22,729,310)
Profit for the period	–	–	–	–	–	–	1,066,392,290	1,066,392,290	4,257,712	1,070,650,002
Total recognised income and expense for the period	–	–	–	–	(63,213,343)	40,484,033	1,066,392,290	1,043,662,980	4,257,712	1,047,920,692
Shares issued in lieu of cash dividend	51,113,586	–	–	–	–	–	–	51,113,586	–	51,113,586
Premium on issue of shares upon scrip dividend	–	374,151,437	–	–	–	–	–	374,151,437	–	374,151,437
Share issue expenses	–	(30,000)	–	–	–	–	–	(30,000)	–	(30,000)
Cancellation upon repurchase of own shares	(82,676,000)	–	82,676,000	–	–	–	(742,768,393)	(742,768,393)	–	(742,768,393)
Revaluation reserve released on disposal	–	–	–	–	730,032	–	–	730,032	–	730,032
Dividend paid to minority shareholders	–	–	–	–	–	–	–	–	(20,000,000)	(20,000,000)
Final dividend – 2005	–	–	–	–	–	–	(491,050,421)	(491,050,421)	–	(491,050,421)
At 31st December, 2005	4,316,495,248	11,454,669,113	274,726,000	182,663,817	129,886,099	30,102,074	18,558,991,513	34,947,533,864	11,493,740	34,959,027,604